

EXHIBIT B

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008¹

NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM

June 21, 2010

Debbie Lynn Lindenbaum
206 Avon Court
Hewlett, NY 11557

Dear Debbie Lynn Lindenbaum:

PLEASE READ THIS NOTICE CAREFULLY.

The liquidation of the business of BERNARD L. MADOFF INVESTMENT SECURITIES LLC ("BLMIS") is being conducted by Irving H. Picard, Trustee under the Securities Investor Protection Act, 15 U.S.C. § 78aaa *et seq.* ("SIPA"), pursuant to an order entered on December 15, 2008 by the United States District Court for the Southern District of New York.

The Trustee has made the following determination regarding your claim on BLMIS Account No. 1C1011 designated as Claim Number 003283:

Your claim for securities is **DENIED**. No securities were ever purchased for your account.

Further, based on the Trustee's analysis, the amount of money you withdrew from your account at BLMIS (total of \$521,898.79), as more fully set forth in Table 1 annexed hereto and made a part hereof, is greater than the amount that was deposited with BLMIS for the purchase of securities (total of \$312,310.89). As noted, no securities were ever purchased by BLMIS for your account. Any and all profits reported to you by BLMIS on account statements were fictitious.

¹ Section 78III(7)(B) of SIPA states that the filing date is "the date on which an application for a protective decree is filed under 78eee(a)(3)," except where the debtor is the subject of a proceeding pending before a United States court "in which a receiver, trustee, or liquidator for such debtor has been appointed and such proceeding was commenced before the date on which such application was filed, the term 'filing date' means the date on which such proceeding was commenced." Section 78III(7)(B). Thus, even though the Application for a protective decree was filed on December 15, 2008, the Filing Date in this action is on December 11, 2008.

As reflected in Table 1, certain of the transfers into or out of your account have been adjusted. As part of the Trustee's analysis of accounts, the Trustee has assessed accounts based on a money in/money out analysis (i.e., has the investor deposited more or less than he or she withdrew from BLMIS). This analysis allows the Trustee to determine which part of an account's balance is originally invested principal and which part is fictitious gains that were fabricated by BLMIS. A customer's allowed claim is based on the amount of principal in the customer's account.

Whenever a customer requested a transfer from one account to another, the Trustee analyzed whether the transferor account had principal in the account at the time of the transfer. The available principal in the account was transferred to and credited in the transferee account. Thus, the reason that the adjusted amount of transferred deposits or withdrawals in Table 1 is less than the purported transfer amount is that the transferor account did not have sufficient principal available to effectuate the full transfer. The difference between the purported transfer amount and the adjusted transfer amount is the amount of fictitious gain that was transferred to or from your account. Under the money in/money out analysis, the Trustee does not give credit for fictitious gains in settling your allowed claim.

Since there were no profits to use either to purchase securities or to pay you any money beyond the amount that was deposited into your BLMIS account, the amount of money you received in excess of the deposits in your account (\$209,587.90) was taken from other customers and given to you. Accordingly, because you have withdrawn more than was deposited into your account, you do not have a positive "net equity" in your account and you are not entitled to an allowed claim in the BLMIS liquidation proceeding. Therefore, your claim is **DENIED** in its entirety.

On March 1, 2010, the United States Bankruptcy Court for the Southern District of New York (Lifland, J.) issued a decision which affirmed the Trustee's Net Investment Method for determining customer claims. The final resolution of this issue is expected to be determined on appeal.

Should a final and unappealable court order determine that the Trustee is incorrect in his interpretation of "net equity" and its corresponding application to the determination of customer claims, the Trustee will be bound by that order and will apply it retroactively to all previously determined customer claims in accordance with the Court's order. Nothing in this Notice of Trustee's Determination of Claim shall be construed as a waiver of any rights or claims held by you in having your customer claim re-determined in accordance with any such Court order.

Nothing in this Notice of Trustee's Determination of Claim shall be construed as a waiver of any rights or claims held by the Trustee against you.

PLEASE TAKE NOTICE: If you disagree with this determination and desire a hearing before Bankruptcy Judge Burton R. Lifland, you **MUST** file your written opposition, setting forth the grounds for your disagreement, referencing Bankruptcy Case No. 08-1789 (BRL) and attaching copies of any documents in support of your position, with the United States Bankruptcy Court and the Trustee within **THIRTY DAYS** after June 21, 2010, the date on which the Trustee mailed this notice.

PLEASE TAKE FURTHER NOTICE: If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

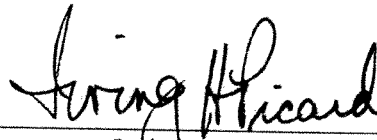
PLEASE TAKE FURTHER NOTICE: If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: You must mail your opposition, if any, in accordance with the above procedure, to each of the following addresses:

Clerk of the United States Bankruptcy Court for
the Southern District of New York
One Bowling Green
New York, New York 10004

and

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111


Irving H. Picard

Trustee for the Liquidation of the Business of
Bernard L. Madoff Investment Securities LLC

DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
12/2/1981	TRANS FROM M CERTILMAN	\$50,000.00	\$50,000.00
5/31/1984	CHECK	\$50,000.00	\$50,000.00
6/4/1986	CHECK	\$19,850.00	\$19,850.00
6/17/1986	CHECK	\$7,940.00	\$7,940.00
7/14/1986	CHECK	\$11,722.50	\$11,722.50
1/8/1988	CHECK	\$14,112.09	\$14,112.09
1/27/1988	CHECK	\$20,000.00	\$20,000.00
12/8/1988	CHECK	\$30,000.00	\$30,000.00
6/24/1991	CHECK	\$23,375.19	\$23,375.19
7/25/1991	CHECK	\$50,000.00	\$50,000.00
12/22/1993	CHECK	\$16,811.11	\$16,811.11
4/18/1994	CHECK	\$4,500.00	\$4,500.00
8/10/1995	CHECK	\$14,000.00	\$14,000.00
Total Deposits:		\$312,310.89	\$312,310.89

DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
2/8/1982	CHECK	(\$2,249.76)	(\$2,249.76)
4/8/1982	CHECK	(\$1,874.08)	(\$1,874.08)
6/4/1982	CHECK	(\$1,749.25)	(\$1,749.25)
8/4/1982	CHECK	(\$2,124.17)	(\$2,124.17)
9/21/1982	CHECK	(\$1,406.28)	(\$1,406.28)
11/17/1982	CHECK	(\$1,999.47)	(\$1,999.47)
1/20/1983	CHECK	(\$2,124.30)	(\$2,124.30)
3/22/1983	CHECK	(\$1,873.99)	(\$1,873.99)
5/16/1983	CHECK PW	(\$1,749.36)	(\$1,749.36)
7/13/1983	CHECK	(\$2,123.44)	(\$2,123.44)
9/2/1983	CHECK PFD CONV 5%	(\$1,404.89)	(\$1,404.89)
11/7/1983	CHECK	(\$1,999.57)	(\$1,999.57)
12/27/1983	CHECK	(\$1,592.50)	(\$1,592.50)
2/28/1984	CHECK	(\$1,876.48)	(\$1,876.48)
4/25/1984	CHECK HOME CENTERS	(\$1,499.37)	(\$1,499.37)
6/15/1984	CHCK WASH NATL	(\$1,854.38)	(\$1,854.38)
7/26/1984	CHECK FMC	(\$1,640.94)	(\$1,640.94)
8/23/1984	CHECK SUN CO	(\$1,997.24)	(\$1,997.24)
10/5/1984	CHECK ATLANTIC RICHFIELD	(\$2,125.80)	(\$2,125.80)
10/22/1984	CHECK HOUSEHOLD	(\$1,409.38)	(\$1,409.38)
12/6/1984	CHECK BRISTOL MYERS	(\$1,995.84)	(\$1,995.84)
12/18/1984	CHECK TRW INC	(\$2,128.36)	(\$2,128.36)

2/6/1985	CHECK GENL GROWTH PROP	(\$1,503.51)	(\$1,503.51)
2/7/1985	CHECK JEWEL	(\$1,410.62)	(\$1,410.62)
4/10/1985	CHECK TRW	(\$4,153.82)	(\$4,153.82)
6/10/1985	CHECK KINDER CARE	(\$3,955.84)	(\$3,955.84)
7/30/1985	CHECK MATTEL	(\$2,806.19)	(\$2,806.19)
10/9/1985	CHECK SUN CO	(\$4,247.55)	(\$4,247.55)
12/9/1985	CHECK ROCKWELL	(\$3,501.35)	(\$3,501.35)
2/10/1986	CHECK ENERGY FACTORS INC	(\$3,681.67)	(\$3,681.67)
4/10/1986	CHECK WOOLWORTH	(\$3,720.30)	(\$3,720.30)
6/4/1986	CHECK NEWORLD	(\$3,496.25)	(\$3,496.25)
7/30/1986	CHECK BRISTOL MYERS	(\$3,283.33)	(\$3,283.33)
8/15/1986	CHECK TOTAL PETE	(\$885.50)	(\$885.50)
10/8/1986	CHECK CALFED	(\$4,459.82)	(\$4,459.82)
10/17/1986	CHECK COLONIAL GAS	(\$1,044.63)	(\$1,044.63)
12/3/1986	CHECK TRIANGLE	(\$4,741.75)	(\$4,741.75)
12/9/1986	CHECK ATLANTIC RICHFIELD	(\$972.90)	(\$972.90)
2/10/1987	CHECK PAINE WEBBER	(\$4,189.14)	(\$4,189.14)
2/13/1987	CHECK CSX	(\$1,180.41)	(\$1,180.41)
3/30/1987	CHECK LONE STAR	(\$3,346.96)	(\$3,346.96)
4/15/1987	CHECK FIRST PENNSYLVANIA	(\$774.50)	(\$774.50)
5/20/1987	CHECK GENCORP	(\$5,188.60)	(\$5,188.60)
7/29/1987	CHECK BRISTOL	(\$5,571.09)	(\$5,571.09)
10/5/1987	CHECK INTERCO	(\$5,227.75)	(\$5,227.75)
12/16/1987	CHECK ST JUDE MED INC	(\$5,870.98)	(\$5,870.98)
2/25/1988	CHECK ATLANTIC RICHFIELD	(\$5,572.85)	(\$5,572.85)
5/4/1988	CHECK UNION PACIFIC	(\$6,506.75)	(\$6,506.75)
6/30/1988	CHECK FIRST FIDELITY	(\$5,204.98)	(\$5,204.98)
9/6/1988	CHECK DEERE & CO	(\$7,347.00)	(\$7,347.00)
11/4/1988	CHECK CASTLE & COOKE	(\$5,700.00)	(\$5,700.00)
12/13/1988	CHECK TELE COMMUNICATIONS	(\$4,323.57)	(\$4,323.57)
2/23/1989	CHECK MCKESSON CORP	(\$8,650.02)	(\$8,650.02)
4/25/1989	CHECK HELEN OF TROY	(\$7,618.83)	(\$7,618.83)
6/29/1989	CHECK PNC	(\$8,131.43)	(\$8,131.43)
9/1/1989	CHECK TENAX	(\$8,638.97)	(\$8,638.97)
10/20/1989	CHECK GATX	(\$5,695.63)	(\$5,695.63)
12/13/1989	CHECK COLUMBIA PICTURES	(\$6,105.29)	(\$6,105.29)
2/15/1990	CHECK FLEET	(\$8,610.28)	(\$8,610.28)
4/10/1990	CHECK MCKESSON	(\$5,681.69)	(\$5,681.69)
6/12/1990	CHECK CONNER	(\$8,123.31)	(\$8,123.31)
7/30/1990	CHECK COMPAQ COMPUTERS	(\$6,478.17)	(\$6,478.17)
10/1/1990	CHECK INTEL	(\$7,630.81)	(\$7,630.81)
12/12/1990	CHECK ANADARKO	(\$8,117.84)	(\$8,117.84)
2/21/1991	CHECK FEDERAL	(\$8,653.75)	(\$8,653.75)
4/25/1991	CHECK POLICY	(\$7,119.96)	(\$7,119.96)
6/21/1991	CHECK AVON	(\$5,725.57)	(\$5,725.57)
8/27/1991	CHECK DIAMOND	(\$8,125.80)	(\$8,125.80)
9/25/1991	CHECK NBD	(\$2,213.01)	(\$2,213.01)
10/16/1991	CHECK TRITON	(\$6,729.31)	(\$6,729.31)

11/18/1991	CHECK FIRST SEC	(\$2,129.09)	(\$2,129.09)
12/16/1991	CHECK MARK IV	(\$5,398.87)	(\$5,398.87)
1/3/1992	CHECK ANITEC	(\$1,668.18)	(\$1,668.18)
1/17/1992	CHECK CAMPBELL	(\$4,126.00)	(\$4,126.00)
3/5/1992	CHECK LIEBERT	(\$2,793.61)	(\$2,793.61)
3/17/1992	CHECK PRODUCTIONS	(\$6,334.62)	(\$6,334.62)
12/21/1992	CHECK HARLEY	(\$6,258.76)	(\$6,258.76)
1/26/1993	CHECK MARVEL	(\$5,473.25)	(\$5,473.25)
3/8/1993	CHECK WASHINGTON	(\$8,807.52)	(\$8,807.52)
4/19/1993	CHECK PENTAIR	(\$7,345.96)	(\$7,345.96)
5/27/1993	CHECK HOME DEPOT	(\$5,485.00)	(\$5,485.00)
6/29/1993	CHECK EMC	(\$6,764.25)	(\$6,764.25)
8/23/1993	CHECK CARDINAL	(\$8,825.36)	(\$8,825.36)
10/6/1993	CHECK NYNEX	(\$5,496.37)	(\$5,496.37)
11/9/1993	CHECK SNAPPLE	(\$5,100.00)	(\$5,100.00)
12/7/1993	CHECK MARVEL	(\$2,351.50)	(\$2,351.50)
2/8/1994	CHECK AMERITECH	(\$4,135.00)	(\$4,135.00)
4/15/1994	CHECK COMCAST	(\$11,579.82)	(\$11,579.82)
5/20/1994	CHECK AUTOZONE	(\$2,071.75)	(\$2,071.75)
6/22/1994	CHECK GEN ELECTRIC	(\$3,784.37)	(\$3,784.37)
8/11/1994	CHECK GEN MOTORS	(\$8,196.00)	(\$8,196.00)
9/19/1994	CHECK CATERPILLAR	(\$4,628.25)	(\$4,628.25)
11/15/1994	CHECK HUDSON FOODS	(\$3,148.60)	(\$3,148.60)
12/14/1994	CHECK AUTO DESK	(\$3,795.00)	(\$3,795.00)
1/24/1995	CHECK QUAKER OATS	(\$5,047.12)	(\$5,047.12)
2/15/1995	CHECK HERCULES	(\$4,217.13)	(\$4,217.13)
4/18/1995	CHECK EMC CORP	(\$9,178.91)	(\$9,178.91)
5/30/1995	CHECK HEWLETT	(\$5,911.50)	(\$5,911.50)
7/5/1995	CHECK BANKAMERICA	(\$2,531.44)	(\$2,531.44)
8/2/1995	CHECK KOREA	(\$6,338.38)	(\$6,338.38)
8/28/1995	CHECK STAPLES	(\$2,949.50)	(\$2,949.50)
10/6/1995	CHECK CHARLES SCHWAB	(\$3,962.00)	(\$3,962.00)
11/7/1995	CHECK MEDTRONIC	(\$4,402.87)	(\$4,402.87)
12/8/1995	CHECK HEINZ	(\$7,935.00)	(\$7,935.00)
2/14/1996	CHECK FED NAT'L MORTGAGE	(\$4,844.75)	(\$4,844.75)
4/8/1996	CHECK GEN MOTORS CORP	(\$7,984.15)	(\$7,984.15)
5/16/1996	CHECK CENTOCOR	(\$6,654.92)	(\$6,654.92)
6/19/1996	CHECK CHUBB CORP	(\$6,660.00)	(\$6,660.00)
7/24/1996	CHECK MONSANTO	(\$3,101.75)	(\$3,101.75)
8/28/1996	CHECK GENZYME	(\$6,662.50)	(\$6,662.50)
10/7/1996	CHECK HERSHEY FOODS	(\$440.87)	(\$440.87)
10/16/1996	CHECK JONES APPAREL	(\$4,012.50)	(\$4,012.50)
11/12/1996	CHECK NEWBRIDGE NETWORKS	(\$4,920.75)	(\$4,920.75)
12/17/1996	CHECK TRAVELERS	(\$1,796.25)	(\$1,796.25)
2/19/1997	CHECK FEDERAL HOME	(\$5,825.00)	(\$5,825.00)
3/26/1997	CHECK NATIONS BANK	(\$4,047.62)	(\$4,047.62)
4/24/1997	TRANS TO 1L011430	(\$361,530.79)	\$0.00
4/29/1997	CHECK PHILIP MORRIS	(\$4,058.62)	(\$4,058.62)

Total Withdrawals:		(\$883,429.58)	(\$521,898.79)
Total deposits less withdrawals:		(\$571,118.69)	(\$209,587.90)

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